Mr. Vema Reddi.—There are a good number of minor tanks in the State and on account of the distinction between major and minor tanks, progress and restoration work is very slow. The *kandayam* under minor tanks should be reduced to half of what it is now. As contribution has to be paid before any repairs are done, there is no progress at all in the restoration of minor tanks. The portion of the raiyats' contribution may be paid by Government and treated as *takavi* loans.

Revenue Commissioner.—The present rules provide for *takavi* loans being given when people are not able to pay contribution. Some allotment is made every year for the restoration and repair of minor tanks. Government are taking all possible steps for effecting rapid improvements in this direction. Progress has been slow on account of various causes. Labour cannot be had, contractors could not be found and no proper materials are available. We have been devising all possible means as we want progress to be more rapid. If members have any practical suggestions to make as to how progress could be effected more rapidly, they will be quite welcome.

Mr. Karnic Krishnamurti Rao.—What I meant to say was there has not been as much progress as there ought to have been. More contractors may be trained. No facilities have been given for restoration of minor tanks in inam villages.

Dewan.—Noted.

SUBJECT No. 12.

Amendment of the Income-tax Regulation.

Mr. Kannasettappa, Chikballapur Taluk.

The provision in the Income-tax Regulation to the effect that tax has to be paid on income derived from house property even though the house is in the occupation of the owner may be removed.

Dewan.—The subject may be taken up afterwards along with other similar representations on the subject.

SUBJECT No. 13.

Amendment of the Village Offices Regulation.

Messrs. S. R. Balakrishna Rao, Shimoga Taluk; P. Venkappaiya, Shimoga District Board and Narasimha Jois, Nagar Sabha.

Mr. S. R. Balakrishna Rao.—A limitation period of three years has been fixed in the Village Offices Regulation for the institution of suits for right to offices. This should be increased to 12 years. According to the Limitation Act, 12 years have been fixed even for small things, *e.g.*, property of the value of Rs. 5 The provisions of Section 18 of the Limitation Regulation should be incorporated into the Mysore Village Offices Regulation which should be amended suitably.

Mr. Huchveere Gowda.—There was a rule formerly limiting the period in such cases to 12 years. It

is not known how it was changed into 3 years. Twelve years' limit is necessary. On account of ignorance and other causes, people should not be deprived of their legitimate *hak*. Their *hak* should be preserved at any cost. As it is, we do not get people for village offices.

First Member of Council.—There does not seem to be any inconvenience in the present arrangement. In the Madras Regulation, I think there is no such rule.

Mr. Vema Reddi.—This is a *hak* of generations' Continuing in the office for 12 years is also a *hak*. In the present state of our country, three years is too short a period. The limit should be increased to 12 years.

Mr. S. Venkatesiah.—A lot of time is lost in appeals now. The Deputy Commissioner's order should be made final; otherwise, 12 years limitation should be fixed.

Mr. Ananthiah.—Enquiries should be made as to the number of Revenue suits pending disposal. There are many pending over six or seven years. Sometimes the *hackdar* happens to be a minor. To prevent deceit, 12 years' limit may be fixed. There is no inconvenience to Government by this.

Mr. Belur Srinivasiengar.—Before the Village Offices Regulation, these rules have been embodied in the Land Revenue Code. For succession, Hindu Law has been followed. If the period of limitation is increased to 12 years, the codification will be perfect and consistent and lawyers will get very few cases.

Dewan.—Will be considered.

SUBJECT NO. 14.

Amendment of Section 142 of the Land Revenue Code.

Mr. Malali Venkataramaiya, Manjarabad Taluk.

Mr. Malali Venkataramaiya.—The amendment suggested is very necessary as according to the present rules, all the survey numbers included in a particular *khate* are sold for arrears of land revenue due on only some of the survey numbers. This causes great hardship for the owners of survey numbers who have paid their dues regularly.

Mr. N. Srinivasiengar.—I beg to suggest that subjects Nos. 35 and 41 may also be considered along with this question.

Dewan.—They may be considered separately.

Mr. Shamiengar.—In one *patta*, four or more survey numbers enjoyed by different persons are included.